

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lawrence Stichweh
DOCKET NO.: 05-26573.001-R-1
PARCEL NO.: 22-35-307-015-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lawrence Stichweh, the appellant, and the Cook County Board of Review.

The subject property containing 80,930 square feet of land is improved with a 28-year-old, two-story single-family dwelling of frame construction containing 2,316 square feet of living area and located in Lemont Township, Cook County. The residence contains two bathrooms, a partial basement, air conditioning, a fireplace and a two-car garage. The subject property contains part of a pond with its neighboring parcel -006.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process and in particular the land assessment, as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a quarter mile of the subject. Like the subject, comparables one and two are oversized lots and contain retention ponds. The lots range in size from 41,207 to 106,941 square feet. These properties consist of two-story, single-family dwellings of frame or masonry construction and range in age from 27 to 29 years. The comparables have two bathrooms and full or partial basements. The comparables have air conditioning, fireplaces and two-car garages. The comparables contain between 2,251 and 2,678 square feet of living area and have total assessments ranging from \$35,785 to \$44,997 or from \$14.47 to \$19.99 per square foot of living area. The land assessments range from \$0.70 to \$1.51 per square foot. Comparables number one and two contain ponds that are part of the subdivision's water detention control. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$14,872
IMPR. \$23,628
TOTAL: \$38,500

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$43,332, or \$18.71 per square foot of living area, was disclosed. The subject contains 82,101 square feet of land assessed at \$1.50 per square foot. In support of the subject's assessment, the board offered four suggested comparable properties located within two blocks of the subject. Comparable one is a neighbor of the subject and is an oversized lot with part of a retention lot. The comparables consist of two-story single-family dwellings of frame construction and are 28 years old. The comparables contain two bathrooms, partial basements and all have fireplaces, three with air conditioning and all have two-car garages. The comparables contain between 2,108 and 2,422 square feet of living area and have total assessments of between \$32,662 and \$41,763 or from \$14.15 to \$19.81 per square foot of living area. The lots range in size from 40,031 to 79,889 square feet and are assessed at \$1.50 per square foot. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the subject, the appellant's comparables one and two and the board's comparable one are four lots containing excess land due to the presence of retention ponds required by the development code for subdivisions. The remaining five comparables are what the appellant described as approximately one acre lots typical of his one acre per site subdivision. The five are assessed at \$1.50 per square foot of land. However, the appellant's comparables one and two (with ponds) are assessed at \$0.70 and \$0.77 per square foot due to their much larger size. The PTAB finds these two properties the most similar to the subject because the remaining five lots assessed at \$1.50 per square foot are typical of the one acre subdivision that is assessed uniformly at \$1.50 per square foot. The Assessor assessed the appellant's comparables one and two at \$0.70 or \$0.77 per square foot to compensate for the excess land. The PTAB finds the appellant's comparables one and two the most similar properties to the subject. These lots have land assessments ranging from \$0.70 to \$0.77 per square foot. The subject's per square foot assessment of \$1.50 is above the range

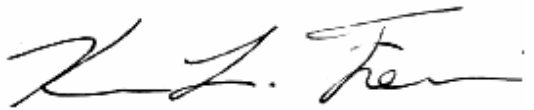
established by these properties. The remaining five non-pond properties have total assessments ranging from \$32,662 to \$38,750. The subject's total assessment is \$43,332, well above this range of improved properties. The PTAB finds the subject's per square foot land assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.